

ARIZONA STATE BOARD OF ACCOUNTANCY
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January 9, 2006 - 8:15 a.m.

AMENDED AGENDA DETAIL

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

During this meeting, the Board may vote to go into Executive Session to obtain legal advice from the Board's attorney or review statutorily confidential material on any of the following agenda items, pursuant to A.R.S. § 38-431.03(A)(2)(3) & (4), respectively:

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Pursuant to A.R.S. §§ 38-431.03(A)(2), (B) and 32-749, any discussion of the Executive Session minutes will be held in Executive Session.

- a. Approval of the Open Session Minutes from the November 21, 2005 Special Board Meeting
- b. Approval of the Executive Session Minutes from the November 21, 2005 Special Board Meeting
- c. Approval of the Open Session Minutes from the December 5, 2005 Board Meeting
- d. Approval of the Executive Session Minutes from the December 5, 2005 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

6. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

EXECUTIVE SESSION

The Board will go into executive session on the following items, pursuant to A.R.S. §38-431.03(A)(2), to discuss or consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; pursuant to A.R.S. §38-431.03(A)(3) to obtain legal advice from the Board's attorneys; and pursuant to A.R.S. §38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys regarding contracts that are the subject of negotiations, in pending or contemplated litigation or in settlement discussions conducted in order to avoid or resolve litigation. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations - Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2004.041
The Accounting and Auditing recommended that the Board open an investigation file.
- b. File No. 2006.001
The Tax Practice Committee recommended that the Board open an investigation file.
- c. File No. 2006.005
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- d. File No. 2006.008
The Tax Practice Committee recommended that the Board open an investigation file.
- e. File No. 2006.009
The Tax Practice Committee recommended that the Board open an investigation file.

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- f. File No. 2006.019
The Tax Practice Committee recommended that the Board offer the Decision and Order (by Consent) for Relinquishment and, if not accepted, file a Complaint and Notice of Hearing.
- g. File No. 2006.024
The Tax Practice Committee recommended that the Board close the file.
- h. File No. 2006.025
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- i. File No. 2006.037
The Tax Practice Committee recommended that the Board close the file.
- j. File No. 2006.044
The Accounting and Auditing Standards Committee recommended that the Board close the file.

8. Committee Recommendations - Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2005.070
The Tax Practice Committee recommended that the Board offer the Decision and Order (by Consent).
- b. File No. 2006.007
The Accounting and Auditing Standards Committee recommended that the Board offer the Decision and Order (by Consent).
- c. File No. 2005.052
Board to review letter from complainant.

9. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2006.022

10. Assistant Attorney General's Report

- a. Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: Coleman & Company, PLLC; NASBA contract and duplicate course work
- b. Update on the status of the following Accountancy Enforcement Unit files:
File Nos. 2003.063, 2004.046, 2005.029

11. Review Complaint Aging Report

OPEN SESSION

12. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

13. Items for Board Review, Discussion and Legal Action

a. Respondents Motion for Rehearing or Review

Board to consider whether or not to grant request for rehearing in the following matter:

File No. 2000.044; Coopers & Lybrand, LLP/PricewaterhouseCoopers

File No. 2000.026; Marrie, Michael

File No. 2000.027; Berry, Brian

b. Recommended Decision of Administrative Law Judge

Board to accept, reject or modify the recommended decision

File No. 2005.079; Bails, E.C.

File No. 2006.034; Castelhana, Erin

c. Termination of Decision & Order (By Consent)

Board to determine if the requirements of Decision & Order (By Consent) have been met.

File No. 2006.042; Scotney, Thomas, CPA

File No. 2001.014; Alba, Gregory A., CPA

d. Compliance with Decision & Order (By Consent)

Board to review status of compliance and may vote to take further action if found to be non-compliant

File No. 2004.003; McGarity, William, CPA

e. Review Status of Firm Compliance with Requirements for Firm Registration

Coleman & Company, PLLC 2370-L

Board may vote to go into Executive Session, pursuant to A.R.S. §38-431.03(A)(3) to obtain legal advice.

f. Recommendation of Peer Review Oversight Advisory Committee to issue an Administrative Letter of Concern

Stamler, Louis, CPA 4652-S

Board may vote to go into Executive Session, pursuant to A.R.S. §38-431.03(A)(2), to discuss and consider records exempt by law from public inspection.

g. Law Review Advisory Committee Recommendation

Board to review recommendation regarding changes to A.R.S. § 41-381

h. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:

i. Nominations to the Board of Examiners

ii. Proposed Fee Increase for Uniform CPA Examination

iii. Request to send correspondence to candidates

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- i. Request for a CPE Waiver and Fee Waiver- A.R.S. § 32-730(C) & (D)
 - Steven F. Miller 1304-E
 - Sara A. Dotson 8554-E
 - Constance R. Easter 11943-R
 - j. Request for a partial or complete CPE Exemption from CPE Requirements - A.R.S. § 32-730(D)
 - Katherine K. Fry 7552-E
 - k. Request for inactive status - A.R.S. § 32-730
 - Barbara Weinmeister 9970-E
 - Joseph Thomas McKenzie 6358-E
 - Kristy L. Doty 9232-E
 - l. Request Extension of NTS Date for Exam Candidate - A.A.C. R4-1-229(D)
 - Gargi Panchal
 - m. Duplicate courses
 - Discussion of the Board's handling of duplicate course work in evaluating applications for certification
 - n. Cost Recovery
 - Discussion of the Board's position in seeking cost recovery in disciplinary cases
- 16. Consent Agenda** (The Board may pull any of the following items off the consent agenda take individual action) Board discussion and legal action on the following items:
- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meets the requirements of A.R.S. § 32-734):

Stacy A. Schneider, CPA, PC	CPA Mom of Arizona, PC
Shareholder: Stacy A. Schneider 4598-E	Shareholder: Lee Ann Cannon 9980-E
David Hansen, CPA, PC	Susan P. Ranft, CPA, PC
Shareholder: David Hansen 13142-E	Shareholder: Susan P. Ranft 13932-R
Sheldon Consulting Network, PC	Lin Chai Rawlinson, CPA, PC
Shareholder: Jack L. Sheldon, Jr 10059-E	Shareholder: Lin Chai Rawlinson 12614-E
RGL Forensic Accountants & Consultants PC	
Shareholder: Joe Epps 11147-R	
Tim D. Tribe 11097-E	
 - b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants - (Meets the requirements of A.R.S. § 32-735):

Murphy & Rogers, PLC	Cheryl S. Thompson Accounting
Shareholders: Thomas P. Murphy 5196-E	Shareholder: Cheryl S. Thompson 9002-E
Stephen B. Rogers 8410-R	

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PC Professionals, LLC
Shareholder: Eric E. Button 8374-E

Pro Books Accounting, LLC
Shareholder: Melissa A. Jackson 13903-E

Colleen Carr, CPA, LLC
Shareholder: Colleen Carr 3581-E

Robert's Accounting & Tax Service, LLC
Shareholder: Robert M. Lukey 13939-E

Gallacher, Bosen & Goodman, PLLC
Shareholder: Michael R. Gallacher 3220-E
Michael T. Bosen 13503-E
Marcos C. Goodman 13509-E

c. Recommended for Firm Name Change:

DeGroot CPA, PC
Kevin J. DeGroot, Sr, PC 733-C
Shareholder:
Kevin J. DeGroot, Sr. 4242-E

Johnson & Bull, CPA's, PLLC
Johnson & Bull, CPA's, LLP 2716-B
Shareholders:
Allen L. Johnson 6921-R
Steven P. Johnson 13682-E
Brandon Bull 13358-E

Mauldin & Hays, CPA's
Mauldin & Hays, CPA's PLLC
Shareholders:
Duane A. Mauldin 5882-E
Cynthia Hays 13817-R

d. Requests for Firm Cancellation - Do not wish to renew:

JTH, LLC	1116-L	Schwartz, Cohen & Company, PC	326-C
Shareholder: Kent Veldhuizen	7374-E	Shareholder: George M. Cohen	2064-E
Romanchuk Dwailebe, PLLC	2608-L		
Shareholder: Bradley P. Romanchuk	12513-E		

e. Recommended for Cancellation of Certificate per registrant's request not to renew:

Lidia Hernandez Allen	8941-R	Frederick Dean Niswander	3136-E
Alicia J. Brown	7813-E	Gary C. Stettner	12573-R
Jeffrey M. Smith	11261-E		

f. Recommended for Reissuance of Certificate because of Name Change:

Michelle Wells (Fornoff)	10938-E	Laura E. French (Johnson)	12725-E
Maggie Walker (Maggie Lorraine Walker)	13920-E	Shari Lee Andrews (McPherran)	5269-E

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g. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):

Julie M. Borchardt	8627-E	Becky Hall	9473-E
Alyssa Ann Tattrie	6614-E	Jacques C. Lazard	2541-E
Mark J. Olson	3173-E		

h. Recommendation of the Peer Review Advisory Committee for approval on the following firms in compliance - R4-1-454:

Opstad, Laura L., CPA, PC	Coleman & Company, PLLC
Gallacher, Michael R., CPA, PC	Anderson, Church & Co.
Busby Sanford Brady, CPAs PLLC	Arana & Cordova, PC
Lavoie & Co., PC	McGrath, Charles W., Jr., CPA, PC
Roberts & Associates, PLLC	

17. Summary of Current Events

18. Discussion of Items to be placed on future meeting agenda

19. Adjournment